

PATENTIN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Kevin John O'Kane

Serial No.: 10/526,890

Filed: March 3, 2005

Title: "POLYURETHANE-CONTAINING BUILDING MATERIALS"

Docket No.: 37893

LETTER

Mail Stop PCT
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, Va. 22313-1450

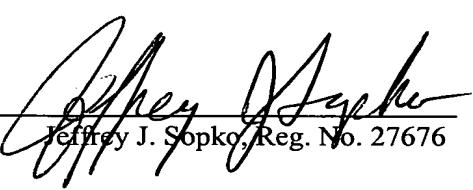
Sir/Madam:

Applicant encloses herewith the required Declaration and Power of Attorney. A check for the \$130.00 late filing fee surcharge was included with the original filing fee paid on March 3, 2005. Applicant has not yet received a Notification of Missing Requirements.

If there are any further fees resulting from this communication not covered by the enclosed check, or if no check was enclosed, please charge the same to Deposit Account No. 16-0820, Order No. 37893.

Respectfully submitted,
 PEARNE & GORDON LLP

By


 Jeffrey J. Sopko, Reg. No. 27676

1801 East 9th Street
 Suite 1200
 Cleveland, Ohio 44114-3108
 (216) 579-1700

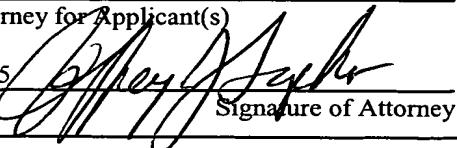
April 27, 2005

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail in an envelope addressed to: Mail Stop PCT, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the date indicated below.

Jeffrey J. Sopko
 Name of Attorney for Applicant(s)

April 27, 2005

Date


 Signature of Attorney